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July 29, 2004

U.S. Bankruptcy Court
100 State Street
Rochester, New York 14614

RE: Gates Community Chapel
Case No.: 90-21729

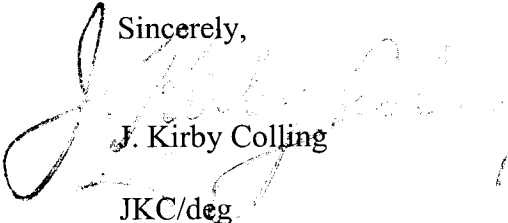
Dear Sir or Madam:

I acknowledge receipt of a copy of the letter from Lacy, Katzen, Ryen & Mittleman, LLP dated July 26, 2004 including a copy of the excerpt from Schedule F. My review of this schedule does not indicate that either Kenneth L. Galster or Diane Knowlton were listed or notified of the Bankruptcy filing.

It is my understanding that the 1990 Bankruptcy is still open and I await a copy of your Order and Decision in this matter.

Thank you.

Sincerely,


J. Kirby Colling

JKC/deg

